

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

**United States of America,**

**10-MC-32 DSD/SRN**

**Petitioner,**

**v.**

**REPORT AND  
RECOMMENDATION**

**Frederick W. Thorne, III,**

**Respondent.**

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David W. Fuller, Esq., United States Attorney's Office, 300 South 4th Street, Suite 600, Minneapolis, Minnesota 55415, for Petitioner.

Gary Fuchs, Esq., Hellmuth & Johnson, PLLC, 10400 Viking Drive, Suite 500, Eden Prairie, Minnesota 55344, for Respondent.

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SUSAN RICHARD NELSON, United States Magistrate Judge

The above-captioned case came before the undersigned United States Magistrate Judge on the Petition to Enforce Internal Revenue Service Summons [Doc. No. 1], Order to Show Cause [Doc. No. 2] and Joint Stipulation [Doc. No. 6]. The matter has been referred to the undersigned Magistrate Judge for a Report and Recommendation pursuant to 28 U.S.C. § 636 and District of Minnesota Local Rule 72.1.

Based upon all the files, records, and proceedings herein, **IT IS HEREBY RECOMMENDED** that the Petition to Enforce Internal Revenue Service Summons [Doc. No. 1] be **GRANTED in part and denied in part** as follows:

1. Respondent should be ordered to obey the summons attached to the Petition and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or

other data as is required and called for by the terms of the summons before Revenue Officer Dale M. Mikel or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Dale M. Mikel, or any other proper officer or employee of the Internal Revenue Service. Completed tax returns for the applicable tax years may be submitted in lieu of the specific testimony and documents sought in the summons;

2. Respondent be ordered to comply with the summons on or before April 15, 2011; and
3. To the extent the Petition seeks costs, the Petition should be **DENIED**.

Dated: July 13, 2010

s/ Susan Richard Nelson  
SUSAN RICHARD NELSON  
United States Magistrate Judge

Under D. Minn. LR 72.2(b) any party may object to this Report and Recommendation by filing with the Clerk of Court, and serving all parties by **July 28, 2010**, a writing which specifically identifies those portions of this Report to which objections are made and the basis of those objections. Failure to comply with this procedure may operate as a forfeiture of the objecting party's right to seek review in the Court of Appeals. This Report and Recommendation does not constitute an order or judgment of the District Court, and it is therefore not appealable to the Circuit Court of Appeals.